

**CITY OF KELSO  
2013/2014  
BUDGET**

# **CITY OF KELSO**

## **FISCAL YEAR 2013/2014 BUDGET**

**CITY MANAGER**

Stephen Taylor

**KELSO CITY COUNCIL**

David Futch, Mayor

Todd McDaniel, Deputy Mayor

Dan Myers

Rick Roberson

Gary Schimmel

Kim Lefebvre

Gary Archer

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ORDINANCE NO. 12-3784

**AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND  
ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE 2013/14  
FISCAL YEARS.**

THE CITY COUNCIL OF THE CITY OF KELSO DO ORDAIN AS FOLLOWS:

**SECTION 1.** That the City budget for the ensuing biennium of 2013/2014, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and approved.

**SECTION 2.** That the following are the separate totals of the appropriation total allowed for each of the following classes:

<b><u>FUND</u></b>	<b><u>2013 Budget</u></b>	<b><u>2014 Budget</u></b>
General	\$7,633,948	\$7,642,995
Street	622,358	619,594
Arterial Street	8,038,765	1,314,700
Library	441,266	452,526
Paths & Trails	5,000	-
Kelso Station	47,800	47,800
Stadium	152,250	133,800
Highlander Festival	66,000	66,000
Parks and Recreation	214,576	214,646
Tam O'Shanter Park	-	-
HUD Grant	229,000	231,000
Façade/Mural	10,000	10,000
Criminal Justice	315,793	323,737
Transportation Improvement District	87,000	175,000
2011 G.O. Bond	208,728	207,580
Capital Projects	40,000	40,000
Solid Waste	1,280,060	1,305,951
Water/Sewer	7,843,259	7,540,142
Water Capital Reserve	1,575,000	423,000
Drainage	907,982	1,007,540
Sewer Capital Reserve	301,300	1,620,300
Water Guarantee Deposit	90,000	90,000
Revenue Bond Fund	-	-

Bond Reserve Fund	-	-
Equipment Reserve	328,356	45,000
Firemen's Pension	215,250	230,250
Airport	<u>1,418,554</u>	<u>1,429,529</u>

<b>TOTAL APPROPRIATIONS</b>	<b><u>\$32,072,245</u></b>	<b><u>\$25,171,090</u></b>
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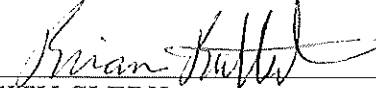
**SECTION 3.** That the City Clerk be and is hereby authorized and directed to transmit a copy of the budget as adopted to the Division of Municipal Corporations.

**SECTION 4.** This Ordinance shall be in full force and effect on the first day of January, 2013.

**ADOPTED** by the City Council and **SIGNED** by the Mayor this 18<sup>th</sup> day of December, 2012.

  
MAYOR

ATTEST/AUTHENTICATION:

  
CITY CLERK

APPROVED AS TO FORM:

  
CITY ATTORNEY

PUBLISHED: Dec. 22, 2012



# CITY OF KELSO

## 2013/2014 FINAL BUDGET

### COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2012 BUDGET	2013 BUDGET	2014 BUDGET
001	GENERAL FUND	\$7,528,822	\$7,633,948	\$7,642,995
101	STREET MAINTENANCE FUND	581,152	622,358	619,594
102	ARTERIAL STREET FUND	6,341,878	8,038,765	1,314,700
103	LIBRARY FUND	433,282	441,266	452,526
104	PATHS & TRAILS FUND	33,000	5,000	-
105	KELSO STATION FUND	107,100	47,800	47,800
106	STADIUM FUND	204,350	152,250	133,800
107	HIGHLANDER FESTIVAL FUND	64,100	66,000	66,000
108	PARKS & RECREATION FUND	228,768	214,576	214,646
111	TAM O'SHANTER PARK FUND	-	-	-
114	HUD GRANT FUND	626,572	229,000	231,000
115	FACADE IMPROVEMENT FUND	-	10,000	10,000
120	CRIMINAL JUSTICE FUND	331,671	315,793	323,737
125	KELSO TRANSPORTATION BENEFIT DIST	-	87,000	175,000
206	2011 G.O. BOND FUND	225,525	208,728	207,580
301	CAPITAL PROJECTS FUND	35,000	40,000	40,000
402	SOLID WASTE FUND	1,309,809	1,280,060	1,305,951
403	WATER/SEWER FUND	7,588,603	7,843,259	7,540,142
404	WATER CAPITAL RESERVE FUND	3,030,650	1,575,000	423,000
407	DRAINAGE FUND	951,633	907,982	1,007,540
408	SEWER CAPITAL RESERVE FUND	1,804,600	301,300	1,620,300
409	WATER GUARANTEE DEPOSIT FUND	90,000	90,000	90,000
413	W/S IMPROV/REFUND BOND FUND	-	-	-
414	W/S REVENUE BOND RES FUND	-	-	-
420	AIRPORT FUND	1,182,884	-	-
502	EQUIPMENT RESERVE FUND	40,000	328,356	45,000
601	FIREMEN'S PENSION FUND	239,743	215,250	230,250
602	AIRPORT AGENCY FUND	-	1,418,554	1,429,529
<b>TOTAL APPROPRIATIONS</b>		<b>\$32,979,142</b>	<b>\$32,072,245</b>	<b>\$25,171,090</b>

**CITY OF KELSO**  
**2013 FINAL BUDGET**  
**FUND SUMMARY**

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 1,537,000	\$ 7,519,398	\$ 114,550	\$ 7,633,948	\$ 7,633,948	\$ -	\$ 7,633,948	\$ 1,422,450
101	STREET MAINTENANCE FUND	305,000	622,358	-	622,358	622,358	-	622,358	305,000
102	ARTERIAL STREET FUND	315,000	8,038,765	-	8,038,765	8,038,765	-	8,038,765	315,000
103	LIBRARY FUND	60,000	441,266	-	441,266	441,266	-	441,266	60,000
104	PATHS & TRAILS FUND	25,000	1,100	3,900	5,000	5,000	-	5,000	21,100
105	KELSO STATION FUND	14,000	47,800	-	47,800	47,800	-	47,800	14,000
106	STADIUM FUND	180,000	135,550	16,700	152,250	152,250	-	152,250	163,300
107	HIGHLANDER FESTIVAL FUND	10,000	56,000	10,000	66,000	66,000	-	66,000	-
108	PARKS & RECREATION FUND	30,000	214,576	-	214,576	214,576	-	214,576	30,000
111	TAM O'SHANTER PARK FUND	14,800	-	-	-	-	-	-	14,800
114	HUD GRANT FUND	920,000	59,250	169,750	229,000	229,000	-	229,000	750,250
115	FACADE IMPROVEMENT FUND	440	10,000	-	10,000	10,000	-	10,000	440
120	CRIMINAL JUSTICE FUND	56,000	312,793	3,000	315,793	315,793	-	315,793	53,000
125	TBD FUND	-	87,000	-	87,000	87,000	-	87,000	-
206	2003 G.O. BOND FUND	948,000	332,540	-	332,540	208,728	123,812	332,540	1,071,812
301	CAPITAL PROJECTS FUND	48,000	40,000	-	40,000	40,000	-	40,000	48,000
402	SOLID WASTE FUND	515,000	1,189,600	90,460	1,280,060	1,280,060	-	1,280,060	424,540
403	WATER/SEWER FUND	3,080,000	7,434,778	408,481	7,843,259	7,843,259	-	7,843,259	2,671,519
404	WATER CAPITAL RESERVE FUND	1,230,000	620,000	955,000	1,575,000	1,575,000	-	1,575,000	275,000
407	DRAINAGE FUND	550,000	548,524	359,458	907,982	907,982	-	907,982	190,542
408	SEWER CAPITAL RESERVE FUND	535,000	356,500	-	356,500	301,300	55,200	356,500	590,200
409	WATER GUARANTEE DEPOSIT FUND	270,000	90,000	-	90,000	90,000	-	90,000	270,000
413	W/S IMPROV/REFUND BOND FUND	110,000	100	-	100	-	100	100	110,100
414	W/S REVENUE BOND RES FUND	482,000	200	-	200	-	200	200	482,200
502	EQUIPMENT RESERVE FUND	1,111,000	198,310	130,046	328,356	328,356	-	328,356	980,954
601	FIREMEN'S PENSION FUND	312,000	215,250	-	215,250	215,250	-	215,250	312,000
602	AIRPORT AGENCY FUND	71,000	1,377,638	40,916	1,418,554	1,418,554	-	1,418,554	30,084
<b>TOTAL</b>		<b>\$ 12,729,240</b>	<b>\$ 29,949,296</b>	<b>\$ 2,302,261</b>	<b>\$ 32,251,557</b>	<b>\$ 32,072,245</b>	<b>\$ 179,312</b>	<b>\$ 32,251,557</b>	<b>\$ 10,606,291</b>

# CITY OF KELSO

## 2014 FINAL BUDGET

### FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 1,422,450	\$ 7,526,445	\$ 116,550	\$ 7,642,995	\$ 7,642,995	\$ -	\$ 7,642,995	\$ 1,305,900
101	STREET MAINTENANCE FUND	305,000	619,594	-	619,594	619,594	-	619,594	305,000
102	ARTERIAL STREET FUND	315,000	1,314,700	-	1,314,700	1,314,700	-	1,314,700	315,000
103	LIBRARY FUND	60,000	452,526	-	452,526	452,526	-	452,526	60,000
104	PATHS & TRAILS FUND	21,100	1,100	-	1,100	-	1,100	1,100	22,200
105	KELSO STATION FUND	14,000	47,800	-	47,800	47,800	-	47,800	14,000
106	STADIUM FUND	163,300	135,550	-	135,550	133,800	1,750	135,550	165,050
107	HIGHLANDER FESTIVAL FUND	-	66,000	-	66,000	66,000	-	66,000	-
108	PARKS & RECREATION FUND	30,000	214,646	-	214,646	214,646	-	214,646	30,000
111	TAM O'SHANTER PARK FUND	14,800	-	-	-	-	-	-	14,800
114	HUD GRANT FUND	750,250	61,250	169,750	231,000	231,000	-	231,000	580,500
115	FACADE IMPROVEMENT FUND	440	10,000	-	10,000	10,000	-	10,000	440
120	CRIMINAL JUSTICE FUND	53,000	320,737	3,000	323,737	323,737	-	323,737	50,000
125	TBD FUND	-	175,000	-	175,000	175,000	-	175,000	-
206	2003 G.O. BOND FUND	1,071,812	337,080	-	337,080	207,580	129,500	337,080	1,201,312
301	CAPITAL PROJECTS FUND	48,000	40,000	-	40,000	40,000	-	40,000	48,000
402	SOLID WASTE FUND	424,540	1,224,100	81,851	1,305,951	1,305,951	-	1,305,951	342,689
403	WATER/SEWER FUND	2,671,519	7,520,702	19,440	7,540,142	7,540,142	-	7,540,142	2,652,079
404	WATER CAPITAL RESERVE FUND	275,000	395,000	28,000	423,000	423,000	-	423,000	247,000
407	DRAINAGE FUND	190,542	1,057,200	-	1,057,200	1,007,540	49,660	1,057,200	240,202
408	SEWER CAPITAL RESERVE FUND	590,200	1,281,500	338,800	1,620,300	1,620,300	-	1,620,300	251,400
409	WATER GUARANTEE DEPOSIT FUND	270,000	90,000	-	90,000	90,000	-	90,000	270,000
413	W/S IMPROV/REFUND BOND FUND	110,100	100	-	100	-	100	100	110,200
414	W/S REVENUE BOND RES FUND	482,200	250	-	250	-	250	250	482,450
502	EQUIPMENT RESERVE FUND	980,954	198,310	-	198,310	45,000	153,310	198,310	1,134,264
601	FIREMEN'S PENSION FUND	312,000	230,250	-	230,250	230,250	-	230,250	312,000
602	AIRPORT AGENCY FUND	30,084	1,401,207	28,322	1,429,529	1,429,529	-	1,429,529	1,762
TOTAL		\$ 10,606,291	\$ 24,721,047	\$ 785,713	\$ 25,506,760	\$ 25,171,090	\$ 335,670	\$ 25,506,760	\$ 10,156,248

**GENERAL FUND**  
2013/2014 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations</i>	\$ 114,550	\$ 116,550
311	10	00	<b>GENERAL PROPERTY TAXES</b> <i>General Fund's allocated portion of Property Taxes.</i>	1,145,554	1,163,164
313	10	00	<b>LOCAL RETAIL SALES AND USE TAXES</b> <i>General Fund's allocated portion of Sales and Use Taxes.</i>	1,018,281	996,322
313	71	00	<b>LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE</b> <i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>	145,000	150,000
314	52	00	<b>B &amp; O TAX - WATER (WATER UTILITY)</b> <i>Represents 8% tax on gross water receipts.</i>	242,000	232,000
314	52	01	<b>B &amp; O TAX - WATER (WATER UTILITY)</b> <i>Represents 2% tax on gross water receipts. (For Fire Suppression)</i>	55,000	55,000
314	54	00	<b>B &amp; O TAX - SEWER (SEWER UTILITY)</b> <i>Represents 8% tax on gross sewer receipts.</i>	385,000	372,000
314	55	00	<b>B &amp; O TAX - GARBAGE (SOLID WASTE FUND)</b> <i>Represents 8% tax on gross garbage collection receipts.</i>	97,000	90,000
316	10	00	<b>BUSINESS AND OCCUPATIONAL TAXES</b> <i>Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact &amp; Contracting.</i>	530,000	530,000
316	10	10	<b>BUSINESS AND OCCUPATIONAL TAXES - MISC</b> <i>Based on \$2/thousand of gross receipts from service activities.</i>	128,000	128,000
316	20	00	<b>ADMISSIONS TAXES</b> <i>5% tax on theater patrons.</i>	58,000	58,000
316	43	00	<b>B &amp; O TAX - GAS</b> <i>6% Tax on gross sales.</i>	75,000	75,000
316	46	00	<b>B &amp; O TAX - CABLE TV</b> <i>6% Tax on gross sales.</i>	105,000	105,000
316	47	10	<b>B &amp; O TAX - TELEPHONE</b> <i>6% Tax on gross sales.</i>	120,000	120,000
316	47	30	<b>B &amp; O TAX - CELLULAR PHONES</b> <i>6% Tax on gross sales.</i>	180,000	180,000
316	51	00	<b>B &amp; O TAX - ELECTRIC (PUD)</b> <i>6% Tax on gross sales.</i>	671,000	676,000
316	70	00	<b>CITY UTILITY TAX</b> <i>Represents 10% tax on gross water/sewer/sanitary utility sales.</i>	840,000	845,000
317	20	00	<b>LEASEHOLD EXCISE TAX</b> <i>Lease tax rebated to City by the State based on leased City properties.</i>	2,000	2,000
317	50	00	<b>GAMBLING EXCISE TAXES</b> <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>	36,000	36,000
319	60	00	<b>B &amp; O TAX PENALTY</b> <i>Late payment penalties.</i>	4,000	4,000
319	80	00	<b>GAMBLING TAX PENALTY</b> <i>Late payment penalties.</i>	500	500

**GENERAL FUND**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 00**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
321	00	00	<b>BUSINESS LICENSES</b> <i>Business License Fee @ \$50.00 per business.</i>	74,000	74,000
321	00	10	<b>BUSINESS LICENSES - MISC</b> <i>Misc licenses.</i>	1,500	1,500
321	70	00	<b>AMUSEMENT LICENSES</b> <i>A \$56 fee for each skill game machine or amusement device.</i>	12,000	12,000
321	80	00	<b>BUSINESS LICENSE PENALTY</b> <i>Fee for late renewal of Business License @ 25.00</i>	5,000	5,000
322	10	00	<b>BUILDING PERMITS</b> <i>Construction permit fees for building, plumbing, etc., including Plan Check fees.</i>	100,000	100,000
322	90	00	<b>GUN PERMITS</b> <i>Receipts for concealed pistol licenses.</i>	1,500	1,500
333	00	00	<b>FEDERAL GRANTS</b> <i>Misc. Grants</i>	21,000	21,000
334	00	00	<b>STATE GRANTS</b> <i>Misc. Grants</i>	85,000	35,000
335	00	91	<b>P.U.D. PRIVILEGE TAX</b> <i>Public Utility District pass through from the State.</i>	78,000	78,000
336	00	98	<b>CITY ASSISTANCE</b> <i>Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise Tax.</i>	30,000	35,000
336	06	94	<b>LIQUOR EXCISE TAX</b> <i>City share of statewide collection of liquor taxes.</i>	10,000	33,550
336	06	95	<b>LIQUOR BOARD PROFITS</b> <i>City share of State liquor sales profits.</i>	105,000	105,000
338	21	00	<b>LAW ENFORCEMENT - INTERGOVERNMENTAL</b> <i>Kelso School District.</i>	230,000	230,000
341	26	00	<b>RECORDS SURCHARGE - HOUSING</b> <i>Document recording surcharge charged by County.</i>	15,000	15,000
341	60	00	<b>PHOTOCOPIES/DUPPLICATION</b> <i>Receipts for duplication and photocopying of documents and records.</i>	1,200	1,200
342	20	00	<b>FIRE INSPECTION FEES</b>	-	50,000
343	20	00	<b>ENGINEERING FEES &amp; CHARGES</b> <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	40,000	40,000
345	80	00	<b>PLANNING &amp; ZONING FEES</b> <i>Charges for variances, conditional uses, zone changes, annexations.</i>	7,500	7,500
349	14	00	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Reimbursement to the General fund for city hall building costs.</i>	18,000	18,000
349	14	01	<b>INTERFUND SERVICES PROVIDED TO FUND 101</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	16,609	16,695
349	14	02	<b>INTERFUND SERVICES PROVIDED TO FUND 103</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	22,284	22,354

**GENERAL FUND**  
2013/2014 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
349	14	05	<b>INTERFUND SERVICES PROVIDED TO FUND 402</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	65,846	66,287
349	14	06	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	320,365	322,092
349	14	07	<b>INTERFUND SERVICES PROVIDED TO FUND 407</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	53,859	54,381
349	14	09	<b>INTERFUND SERVICES PROVIDED TO FUND 420</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	30,000	30,000
349	32	00	<b>ENGINEERING SERVICES</b> <i>Revenue for engineering services performed for other funds.</i>	180,000	180,000
351	50	00	<b>FINES &amp; FORFEITS</b> <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	135,000	130,000
359	90	01	<b>FORFEIT PROPERTY</b>	500	500
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of General Fund reserves.</i>	7,500	7,500
361	40	00	<b>SALES &amp; USE TAX INTEREST</b> <i>State distribution of sales and use taxes collected and invested by the state.</i>	800	900
366	10	00	<b>I.F. LOAN REPAYMENT - INTEREST</b> <i>From loan to Stadium Fund for parking lot at Stan Rister stadium.</i>	100	-
367	19	00	<b>TREE LIGHTING CEREMONY</b> <i>Contributions for Tree Lighting Ceremony at the Depot.</i>	7,500	7,500
369	20	00	<b>UNCLAIMED PROPERTY SALES</b> <i>Represents sale of unclaimed property.</i>	1,000	1,000
369	90	00	<b>MISCELLANEOUS REVENUES</b> <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	5,000	5,000
395	20	00	<b>DAMAGE RECOVERIES</b>	1,000	1,000

<b>GENERAL FUND TOTAL REVENUE</b>	<b>\$ 7,633,948</b>	<b>\$ 7,642,995</b>
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**CITY COUNCIL**  
2013/2014 FINAL BUDGET

FUND: 001 DEPT: 01

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CITY COUNCIL TOTAL	\$ 83,482	\$ 83,482
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**MUNICIPAL COURT**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 02**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
512	50	413	<b>PUBLIC DEFENDER</b>	\$ 72,800	\$ 72,800
512	50	414	<b>JURORS AND WITNESSES</b>	800	800
512	50	415	<b>INTERPRETERS</b>	9,000	9,000
512	50	416	<b>ADDITIONAL ATTORNEYS</b> <i>Cost of cases where public defender has a conflict of interest .</i>	4,500	4,500
512	50	450	<b>COURTROOM RENTAL/OVERHEAD</b> <i>Negotiated figure between Cowlitz County and the City of Kelso.</i>	6,000	6,000
512	50	490	<b>CONTRACT SERVICES MUNICIPAL COURT</b> <i>Contract between the City and Municipal Court based on number of cases.</i>	110,000	115,000
<b>MUNICIPAL COURT TOTAL</b>				<b>\$ 203,100</b>	<b>\$ 208,100</b>



## FUND: 001 DEPT: 03

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**FINANCE**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 04**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
514	10	100	<b>SALARIES</b> <i>Pays salaries for 7 full-time employees.</i>	\$ 362,783	\$ 364,797
514	10	110	<b>OVERTIME</b>	2,000	2,000
514	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	194,974	195,313
514	20	310	<b>OFFICE SUPPLIES</b> <i>Cost of clerical/office supplies , including software.</i>	1,000	1,000
514	20	420	<b>TELEPHONE</b> <i>FAX and internet.</i>	2,250	2,250
514	20	430	<b>TRAVEL AND STAFF TRAINING</b> <i>Continuing professional education, WFOA conference and various seminars/workshops.</i>	3,500	3,500
514	20	470	<b>UTILITIES</b> <i>Costs for Water/Sewer/Power/Garbage.</i>	6,850	6,900
514	20	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	1,000	1,000
594	14	642	<b>DATA PROCESSING EQUIPMENT</b> <i>To update various computer equipment.</i>	1,500	1,500
<b>FINANCE TOTAL</b>				<b>\$ 575,857</b>	<b>\$ 578,260</b>

**CITY ATTORNEY**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 05**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
515	21	110	<b>LEGAL ASSISTANT SALARY</b>	\$ 9,000	\$ 9,000
515	21	210	<b>LEGAL ASSISTANT BENEFITS</b> <i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>	1,516	1,516
515	21	410	<b>LEGAL SERVICES</b> <i>City's cost to contract out for legal assistance.</i>	90,000	90,000
515	22	310	<b>OFFICE SUPPLIES</b> <i>Various office supplies &amp; legal supplies, including photocopies.</i>	3,500	3,500
515	22	420	<b>TELEPHONE</b> <i>Postage, FAX and internet charges.</i>	500	500
515	22	430	<b>TRAVEL/TRAINING</b> <i>Travel costs for seminars and conferences.</i>	1,000	1,000
515	22	470	<b>UTILITIES</b> <i>Costs for water/sewer/power/garbage.</i>	1,000	1,000
515	22	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	250	250
515	22	491	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	1,000	1,000
<b>CITY ATTORNEY TOTAL</b>				<b>\$ 107,766</b>	<b>\$ 107,766</b>

**POLICE**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 06**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
521	10	100	<b>SALARIES - ADMINISTRATION</b> <i>Administrative positions include: 1 Chief, and 1 Captain.</i>	\$ 191,641	\$ 192,058
521	10	200	<b>BENEFITS - ADMINISTRATION</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	70,606	70,661
521	10	210	<b>UNIFORMS AND EQUIPMENT</b> <i>Contract uniform items.</i>	1,500	1,500
521	10	230	<b>EDUCATIONAL INCENTIVE</b> <i>Incentive pay for advanced education accomplishment.</i>	16,065	18,000
521	10	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, internet, cellular phones, pagers and postage.</i>	25,000	25,000
521	10	430	<b>TRAVEL</b> <i>Seminars, training, tuition, lodging and investigations.</i>	8,000	8,500
521	10	460	<b>LEOFF RETIREE BENEFITS</b> <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.</i>	185,000	195,000
521	10	470	<b>UTILITIES</b> <i>Water/Sewer/Power/Garbage.</i>	17,500	18,000
521	20	110	<b>SALARIES - OPERATIONS</b> <i>Pays salaries for 21 uniformed officers.</i>	1,461,991	1,463,386
521	20	130	<b>OVERTIME</b> <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	140,000	140,000
521	20	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	644,470	644,656
521	20	210	<b>UNIFORMS AND EQUIPMENT</b> <i>Contract uniform items.</i>	20,000	20,000
521	20	310	<b>SUPPLIES</b> <i>Citations, office supplies, flares, batteries, ammunition, etc.</i>	35,500	35,500
521	20	311	<b>SUPPLIES - RESERVES</b> <i>Group insurance, badges, ID and bulletproof vests.</i>	3,000	3,000
521	20	350	<b>TOOLS AND EQUIPMENT</b> <i>Special equipment. Includes bulletproof vests.</i>	21,000	21,000
521	20	490	<b>DUES AND SUBSCRIPTIONS</b> <i>Police periodicals, newspapers, dues to various State/Federal orgs.</i>	2,500	2,500
521	21	410	<b>INVESTIGATIVE SPECIAL ASSISTANCE</b> <i>Interpreters, transportation and investigative costs.</i>	3,000	3,000
521	40	430	<b>LAW ENFORCEMENT TRAINING</b> <i>In-service training, career level certification and tuition and lodging for officers.</i>	15,000	15,000
521	50	320	<b>VEHICLE FUEL</b>	50,000	50,000
521	50	480	<b>STATION REPAIR AND MAINTENANCE</b> <i>Repairs to station building and facilities.</i>	1,000	1,000
521	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Misc. computer software maintenance.</i>	4,500	5,000

**POLICE**  
2013/2014 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
521	50	483	VEHICLE MAINTENANCE	40,000	40,000
521	90	410	POLICE SCIENCE PROGRAM <i>Instructor's fees.</i>	48,000	48,000
521	90	490	CONTRACTUAL <i>Photo processing, cleaning, radio repair, insurance and technical support.</i>	38,000	38,000
521	90	940	EQUIPMENT RESERVE <i>Purchase of one car in 2013 and 2014.</i>	40,000	40,000
<b>POLICE TOTAL</b>				<b>\$ 3,083,273</b>	<b>\$ 3,098,761</b>

## FUND: 001 DEPT: 07

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## 2013/2014 FINAL BUDGET

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# NON-DEPARTMENTAL

2013/2014 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
511	70	410	<b>ELECTION EXPENSES</b> <i>City share of election and voter registration costs.</i>	\$ 21,000	\$ 13,000
514	23	510	<b>STATE EXAMINER'S CHARGES</b> <i>Pays for annual audit of City by the State Auditors Office.</i>	20,000	20,000
514	30	310	<b>OFFICIAL PUBLICATIONS</b> <i>Publishing ordinances, titles and official documents as required.</i>	1,000	1,000
515	20	491	<b>CITY CODE UPDATE</b> <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	3,500	3,500
516	10	490	<b>CIVIL SERVICE COMMISSION EXPENSE</b> <i>Cost of Civil Service Secretary &amp; legal services, purchase of tests &amp; misc.</i>	2,000	2,000
517	60	310	<b>SAFETY/LOSS CONTROL</b> <i>Pays for safety films, seminars, First Aid training and safety recognition.</i>	1,500	1,500
517	70	410	<b>UNEMPLOYMENT AND L &amp; I CLAIMS SERVICE</b> <i>Pays D.J. Witmer to review all unemployment and L&amp;I claims.</i>	4,500	4,500
517	90	490	<b>EMPLOYEE WELLNESS</b> <i>Pays for supplies, health screening, workshops, fitness, &amp; health programs.</i>	1,000	1,000
517	90	491	<b>WELLNESS PROGRAM</b> <i>Funded by donations</i>	1,500	1,500
518	10	310	<b>OFFICE AND OPERATING SUPPLY</b> <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	16,500	16,500
518	10	420	<b>PHONE/POSTAGE</b> <i>Pays line charges, long distance and all postage for General Fund business.</i>	55,000	55,000
518	10	470	<b>UTILITIES</b> <i>Pays for utilities of common areas in City Hall.</i>	32,000	33,000
518	10	481	<b>BUILDING REPAIRS</b> <i>For maintenance of HVAC at City Hall.</i>	25,000	25,000
518	30	410	<b>BUILDING CUSTODIAL</b> <i>Custodial services for City Hall.</i>	23,000	23,000
518	30	411	<b>PROFESSIONAL SERVICES</b> <i>Labor negotiation fees and other services.</i>	20,000	20,000
518	80	310	<b>DATA PROCESSING SUPPLIES</b> <i>Toner, paper, maintenance supplies for AS400 and network printers.</i>	8,500	8,500
518	80	410	<b>DATA PROCESSING SOFTWARE</b> <i>Software purchases and upgrades.</i>	5,000	5,000
518	80	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware and office machine maintenance.</i>	4,000	4,000
518	80	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance.</i>	17,100	17,600
518	86	410	<b>CONTRACT SERVICES</b> <i>Contract with Compass Lane Inc. for computer hardware/software applications.</i>	61,475	63,012
519	90	460	<b>LIABILITY/FIRE/AUTO/FIDELITY INSURANCE</b> <i>General Fund portion of WCIA assessment.</i>	230,000	235,000



**NON-DEPARTMENTAL**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 09**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
519	90	490	<b>DUES - AWC</b> <i>Association of Washington Cities.</i>	7,400	7,400
519	90	492	<b>MISCELLANEOUS EXPENSES</b> <i>Miscellaneous bank and state pool charges.</i>	22,500	22,500
519	90	493	<b>CHAMBER DUES</b> <i>Dues and miscellaneous purchases.</i>	675	675
519	90	494	<b>COWLITZ EDC DUES</b> <i>Pays membership in Economic Development Council.</i>	10,000	10,000
525	60	410	<b>EMERGENCY MANAGEMENT</b> <i>City share of emergency management services through Cowlitz County.</i>	22,000	22,000
531	40	530	<b>DIKING/DRAINAGE TAX</b> <i>Tax paid by City on City properties for diking district services.</i>	12,000	12,000
531	70	410	<b>SW WASHINGTON AIR POLLUTION AUTHORITY</b> <i>Kelso's cost for administration of WA Clean Air regulations.</i>	4,000	4,000
539	30	410	<b>ANIMAL CONTROL CONTRACT</b> <i>Contract with Cowlitz County Humane Society for animal control.</i>	63,000	62,000
558	70	490	<b>GOVERNMENTAL CONFERENCE DUES</b> <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	31,000	31,000
559	20	490	<b>AFFORDABLE HOUSING</b> <i>For housing projects for very low income persons. Funded by County records surcharge.</i>	15,000	15,000
573	90	490	<b>TREE LIGHTING CEREMONY</b> <i>For the annual lighting of the Christmas Tree at the Depot. Financed by contributions.</i>	7,500	7,500
594	19	642	<b>DATA PROCESSING EQUIPMENT</b>	34,130	-
597	00	002	<b>TRANSFER TO 2011 G.O. BOND FUND (FUND 206)</b> <i>For redemption of 2003 G.O. Bond.</i>	141,119	145,608
597	00	005	<b>TRANSFER TO AIRPORT FUND (FUND 602)</b> <i>Annual operating contribution.</i>	60,000	60,000
597	00	006	<b>TRANSFER TO KELSO STATION FUND (FUND 105)</b> <i>Annual operating contribution.</i>	24,484	24,484
597	00	007	<b>TRANSFER TO ARTERIAL STREET FUND (FUND 102)</b> <i>For overlay program.</i>	329,550	329,550
597	00	010	<b>TRANSFER TO WATER/SEWER FUND (FUND 403)</b> <i>For maintenance of fire suppression infrastructure.</i>	55,000	55,000

**NON-DEPARTMENTAL TOTAL**

**\$ 1,392,933 \$ 1,362,329**

**ENGINEERING**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 12**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
532	10	100	<b>SALARIES</b> <i>Pays salaries for 6 full-time equivalent positions.</i>	\$ 366,292	\$ 370,113
532	10	110	<b>OVERTIME</b>	500	500
532	10	120	<b>PART TIME HELP</b>	9,000	9,000
532	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	171,392	172,120
532	10	310	<b>SUPPLIES</b> <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	6,000	6,000
532	10	350	<b>EQUIPMENT/DRAFTER</b> <i>Drafting, reproduction supplies, software (ARC Map 30) and equipment.</i>	10,000	10,000
532	10	410	<b>PROFESSIONAL SERVICES</b> <i>Plan reviews and consulting.</i>	51,000	51,000
532	10	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, cellular phones, internet &amp; postage.</i>	4,000	4,000
532	10	430	<b>TRAVEL/TRAINING</b> <i>Miscellaneous training including CAD and GPS.</i>	9,000	9,000
532	10	440	<b>LEGAL ADVERTISING</b> <i>Cost of print ads and legal notices.</i>	1,000	1,000
532	10	470	<b>BUILDING UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	2,900	3,000
532	10	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	1,500	1,500
532	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	2,500	2,500
532	10	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For the future purchase of vehicles.</i>	3,000	3,000
532	50	320	<b>FUEL - VEHICLES</b>	2,000	2,000
532	50	480	<b>VEHICLE MAINTENANCE</b>	1,000	1,000
594	32	642	<b>DATA PROCESSING EQUIPMENT</b>	4,000	4,000
594	32	643	<b>EQUIPMENT</b>	10,000	7,000
<b>ENGINEERING TOTAL</b>				<b>\$ 655,084</b>	<b>\$ 656,733</b>

# COMMUNITY DEVELOPMENT & PLANNING

2013/2014 FINAL BUDGET

FUND: 001 DEPT: 13

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
524	20	100	<b>INSPECTORS SALARY</b> <i>Salary for part-time Building Inspector.</i>	\$ 25,000	\$ 25,000
524	20	101	<b>DEPARTMENTAL ASSISTANT'S SALARY</b> <i>Salary for Community Development Department Assistant.</i>	44,078	44,149
524	20	110	<b>OVERTIME</b>	3,000	3,000
524	20	200	<b>BENEFITS</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	36,116	37,000
524	20	410	<b>PROFESSIONAL SERVICES</b>	35,000	35,000
524	90	410	<b>INTEGRATED PLANNING GRANT</b>	50,000	-
558	60	100	<b>SALARIES</b> <i>Includes Community Development Manager.</i>	73,012	73,012
558	60	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	31,049	31,049
558	60	310	<b>SUPPLIES</b> <i>Cost of normal clerical/office supplies.</i>	11,000	11,550
558	60	421	<b>TELEPHONE/POSTAGE</b> <i>FAX, internet, cellular phones and postage.</i>	4,500	4,725
558	60	430	<b>TRAVEL/TRAINING</b> <i>Pays travel costs and registrations for seminars.</i>	5,500	5,500
558	60	440	<b>LEGAL ADVERTISING</b> <i>Publication of legal notices.</i>	6,000	6,300
558	60	470	<b>UTILITIES</b> <i>Comm Dev/Planning share of Water/Sewer/Power/Garbage.</i>	2,300	2,415
558	60	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	2,000	2,100
558	60	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	3,000	3,150
559	10	100	<b>SALARY - NUISANCE ABATEMENT</b> <i>Part-time.</i>	35,000	35,000
559	10	200	<b>BENEFITS - NUISANCE ABATEMENT</b>	6,400	6,400
559	50	320	<b>FUEL - VEHICLES</b>	1,600	1,600
559	50	481	<b>VEHICLE MAINTENANCE</b>	1,000	1,600
<b>COMMUNITY DEVELOPMENT &amp; PLANNING TOTAL</b>				<b>\$ 375,555</b>	<b>\$ 328,550</b>

**FIRE / EMERGENCY MEDICAL**  
2013/2014 FINAL BUDGET

**FUND: 001 DEPT: 14**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
522	20	510	<b>FIRE DISTRICT NO. 2</b>	\$ 240,000	\$ 300,000
			<i>City contract with Cowlitz County Fire District #2.</i>		
<b>FIRE / EMERGENCY MEDICAL TOTAL</b>				<b>\$ 240,000</b>	<b>\$ 300,000</b>

## FUND: 101 DEPT: 16

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**CITY STREET FUND**  
2013/2014 FINAL BUDGET

**FUND: 101 DEPT: 16**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
542	30	110	<b>STREET PART-TIME HELP</b>	\$ 11,200	\$ 11,200
542	30	120	<b>OVERTIME</b>	1,000	1,000
542	30	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	1,500	1,500
542	30	311	<b>SUPPLIES</b> <i>Crushed surfacing base course &amp; top course, asphalt &amp; misc supplies.</i>	40,000	42,000
542	30	312	<b>SURFACE MAINTENANCE PROGRAM</b> <i>Various chip sealing of roads throughout the City.</i>	70,000	70,000
542	30	320	<b>FUEL - VEHICLES</b>	4,000	4,500
542	30	350	<b>SMALL TOOLS/EQUIPMENT</b> <i>Miscellaneous small tools.</i>	300	500
542	30	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, telephone and postage.</i>	1,000	1,000
542	30	430	<b>TRAVEL/TRAINING</b> <i>Various courses and seminars.</i>	500	500
542	30	470	<b>STREET LIGHTS - POWER &amp; MAINTENANCE</b>	107,000	110,000
542	30	480	<b>REPAIR AND MAINTENANCE</b> <i>Fences and guardrails.</i>	35,000	38,000
542	30	481	<b>STREET SWEEPING</b>	1,000	1,000
542	30	482	<b>SIDEWALK REPLACEMENT</b> <i>Wheelchair ramp and sidewalk program funding.</i>	11,000	11,000
542	30	483	<b>VEHICLE MAINTENANCE</b>	10,000	12,000
542	30	490	<b>MISCELLANEOUS EXPENSE</b> <i>Rain gear/laundry/dues, memberships and rental of parking lot on Grade Street.</i>	4,000	4,200
542	30	491	<b>EQUIPMENT RENTAL</b> <i>Asphalt planer and crack sealer.</i>	4,000	4,000
542	30	940	<b>EQUIPMENT RESERVE - DEPRECIATION (STREET)</b>	30,000	30,000
542	50	480	<b>BRIDGE REPAIR &amp; MAINTENANCE</b> <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	40,000	40,000
542	60	100	<b>TRAFFIC CONTROL SALARIES</b> <i>Pays salary for 1 full-time equivalent position.</i>	55,885	55,885
542	60	110	<b>OVERTIME</b>	400	400
542	60	120	<b>PART TIME HELP</b>	13,500	13,500

**CITY STREET FUND**  
2013/2014 FINAL BUDGET

**FUND: 101 DEPT: 16**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
542	60	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	28,230	28,230
542	60	310	<b>SUPPLIES</b>	22,500	23,000
542	60	320	<b>FUEL - VEHICLES</b>	5,000	5,500
542	60	350	<b>TOOLS/EQUIPMENT</b> <i>Various small tools.</i>	3,000	350
542	60	410	<b>CENTERLINE STRIPING/ROADSIDE SPRAYING</b> <i>Includes contract with Cowlitz County.</i>	24,500	26,500
542	60	483	<b>VEHICLE MAINTENANCE</b>	8,000	8,500
542	90	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, telephone, cellular phones and postage.</i>	1,100	1,100
542	90	430	<b>TRAVEL/TRAINING</b> <i>Miscellaneous training.</i>	250	300
542	90	460	<b>INSURANCE</b>	20,000	20,000
542	90	470	<b>UTILITY SERVICE</b> <i>Water/sewer/electricity/garbage.</i>	5,200	5,400
542	90	480	<b>SHOP AND RADIO REPAIRS</b>	600	650
542	90	481	<b>HARDWARE MAINTENANCE</b>	500	500
542	90	482	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for AS400.</i>	1,200	1,200
542	90	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, laundry service and misc expenses.</i>	4,200	4,500
542	90	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for finance, city manager and public works director.</i>	16,609	16,695
542	90	911	<b>INTERFUND SERVICES</b> <i>Reimburse the Water/Sewer fund for dept. asst. &amp; public works superintendant.</i>	9,984	9,984
542	90	940	<b>EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)</b>	10,000	10,000
594	42	640	<b>EQUIPMENT PURCHASE</b> <i>100 gallon herbicide skid sprayer, platform assembly for aerial truck, &amp; snow plow for 5-yard dump truck.</i>	20,200	5,000
<b>CITY STREET TOTAL EXPENDITURES</b>				<b>\$ 622,358</b>	<b>\$ 619,594</b>

## 2013/2014 FINAL BUDGET

[illegible]

ARTERIAL STREET TOTAL REVENUE	\$ 8,038,765	\$ 1,314,700
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**ARTERIAL STREET FUND**  
2013/2014 FINAL BUDGET

**FUND: 102 DEPT: 18**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
541	13	001	<b>2013 OVERLAY PROGRAM</b> <i>Various overlays throughout the City.</i>	\$ 272,526	\$ -
541	14	001	<b>2014 OVERLAY PROGRAM</b> <i>Various overlays throughout the City.</i>	-	309,877
581	20	000	<b>INTERFUND LOAN PRINCIPAL</b> <i>\$900,000 from Fund 206 for overlays. Pay off 2017.</i>	123,812	129,500
591	45	780	<b>PWTF LOAN - PRINCIPAL</b> <i>For Allen St. Bridge and 16th Ave slide. Pay offs 2018 and 2022, respectively.</i>	22,713	22,713
592	45	820	<b>INTERFUND LOAN INTEREST</b> <i>\$900,000 from Fund 206 for overlays. Pay off 2017.</i>	26,309	20,622
592	45	830	<b>PWTF LOAN - INTEREST</b> <i>For Allen St. Bridge and 16th Ave slide. Pay offs 2018 and 2022, respectively.</i>	7,840	6,988
595	06	002	<b>YEW STREET RECONSTRUCTION</b>	205,065	-
595	06	003	<b>WEST MAIN STREET REALIGNMENT</b>	6,750,000	-
595	10	002	<b>STREET CONDITION SURVEY</b>	30,000	-
595	13	001	<b>SIDEWALK PROJECTS</b>	-	50,000
595	13	002	<b>2013 CHAP STREETS RESURFACE</b>	20,500	-
595	13	003	<b>MILL STREET OVERLAY</b>	580,000	-
595	14	001	<b>2014 CHAP STREETS RESURFACE</b>	-	775,000
<b>ARTERIAL STREET TOTAL EXPENDITURES</b>				<b>\$ 8,038,766</b>	<b>\$ 1,314,700</b>

**LIBRARY FUND**  
2013/2014 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
311	10	00	<b>REAL AND PERSONAL PROPERTY TAXES</b> <i>Library Fund's allocated portion of Property Taxes.</i>	\$ 50,500	\$ 50,500
313	10	00	<b>RETAIL SALES TAX</b> <i>Library Fund's allocated portion of Retail Sales Tax.</i>	380,246	390,906
341	60	00	<b>PHOTOCOPY CHARGES</b> <i>Photocopy revenue.</i>	1,850	1,950
347	20	00	<b>LIBRARY USE FEES</b> <i>Non-resident fees for use of library.</i>	3,500	3,750
359	70	00	<b>LIBRARY FINES/LATE RETURNS</b> <i>Fines assessed.</i>	4,900	5,100
367	00	00	<b>DONATIONS</b> <i>Miscellaneous donations.</i>	250	300
369	81	00	<b>CASH OVER AND SHORT</b> <i>To account for receipt of overages or shortages.</i>	20	20
<b>LIBRARY TOTAL REVENUE</b>				<b>\$ 441,266</b>	<b>\$ 452,526</b>

**LIBRARY FUND**  
2013/2014 FINAL BUDGET

**FUND: 103 DEPT: 19**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
572	10	101	<b>SALARIES</b> <i>Salaries for 4 full-time employees.</i>	\$ 177,455	\$ 177,455
572	10	201	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	86,042	86,042
572	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, and memberships.</i>	1,400	1,400
572	21	110	<b>PART TIME HELP</b> <i>Wages for Library Pages and Desk Clerks.</i>	15,500	15,500
572	21	411	<b>PROFESSIONAL SERVICES</b> <i>Summer reading program.</i>	500	500
572	21	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	700	750
572	21	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for AS400.</i>	2,500	6,950
572	21	490	<b>ONLINE RESOURCES</b> <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	5,000	5,000
572	40	430	<b>TRAVEL AND TRAINING - LIBRARY STAFF</b> <i>Includes mileage, meals, and lodging for library staff.</i>	500	500
572	50	311	<b>OFFICE SUPPLIES</b> <i>Miscellaneous office supplies.</i>	4,400	4,450
572	50	313	<b>JANITORIAL SUPPLIES</b> <i>Miscellaneous janitorial supplies.</i>	1,150	1,250
572	50	314	<b>PHOTOCOPY SUPPLIES</b> <i>Paper used in photocopier.</i>	1,250	1,300
572	50	350	<b>SMALL TOOLS/EQUIPMENT</b> <i>Small hand tools for library use.</i>	1,550	1,600
572	50	411	<b>CUSTODIAL CLEANING</b> <i>Contractual cleaning of carpets and windows.</i>	6,200	6,400
572	50	421	<b>TELEPHONE/FAX</b> <i>Basic service, fax, long distance and internet.</i>	4,200	4,300
572	50	422	<b>POSTAGE</b> <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	1,150	1,200
572	50	450	<b>EQUIPMENT RENTALS</b> <i>Copy machine and public video licensing fee.</i>	2,100	2,510
572	50	451	<b>FACILITIES RENT</b>	43,000	47,000
572	50	471	<b>ELECTRICITY/GAS</b>	10,600	10,800
572	50	472	<b>WATER/SEWER/GARBAGE</b>	3,950	4,000
572	50	481	<b>OFFICE MACHINE MAINTENANCE</b> <i>Routine maintenance on typewriters, projectors and VCR's.</i>	250	250

**LIBRARY FUND**  
2013/2014 FINAL BUDGET

**FUND: 103 DEPT: 19**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
572	50	482	<b>BUILDING REPAIR &amp; MAINTENANCE</b> <i>Routine building maintenance and security.</i>	3,000	3,500
572	50	490	<b>PRINTING &amp; BINDING</b> <i>Rebinding library books, printing stationary and forms &amp; interlibrary loan service.</i>	1,500	1,600
572	50	510	<b>CONTRACT LIBRARY SERVICES</b> <i>Contract with Longview for Horizon services &amp; catalog module.</i>	5,250	5,550
572	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for finance, city manager and public works director.</i>	22,284	22,354
572	90	490	<b>LIBRARY REFUNDS</b> <i>Refunds to patrons on lost and paid items which are subsequently found.</i>	150	160
572	90	530	<b>SALES TAX ON PHOTOCOPIES</b> <i>Sales tax remitted to the state.</i>	185	205
594	72	642	<b>DATA PROCESSING EQUIPMENT</b> <i>Purchase two computers in 2013 &amp; 2014.</i>	3,500	4,000
594	72	646	<b>LIBRARY RESOURCES</b> <i>Books and library materials including CD-ROM products.</i>	35,000	35,000
594	72	647	<b>MACHINERY AND EQUIPMENT</b>	1,000	1,000
<b>LIBRARY TOTAL EXPENDITURES</b>				<b>\$ 441,266</b>	<b>\$ 452,526</b>

## 2013/2014 FINAL BUDGET

[illegible]

PATHS AND TRAILS TOTAL REVENUE	\$ 5,000	\$ 1,100
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## 2013/2014 FINAL BUDGET

[illegible]

PATHS AND TRAILS TOTAL EXPENDITURES	\$ 5,000	\$ 1,100
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**KELSO STATION FUND**  
2013/2014 FINAL BUDGET

FUND: 105 DEPT: 15

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
362	50	00	<b>LEASE REVENUES</b> <i>Revenue from lease of depot spaces.</i>	\$ 11,275	\$ 11,275
362	90	00	<b>TRIPLE NET CHARGES</b> <i>Fees charged for use of the common areas of the depot.</i>	12,041	12,041
397	00	00	<b>TRANSFER FROM FUND - 001</b> <i>To cover revenue shortfall.</i>	24,484	24,484
<b>KELSO STATION TOTAL REVENUE</b>				<b>\$ 47,800</b>	<b>\$ 47,800</b>

**KELSO STATION FUND**  
2013/2014 FINAL BUDGET

**FUND: 105 DEPT: 15**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
547	60	310	<b>SUPPLIES</b> <i>Building and janitorial supplies.</i>	\$ 400	\$ 400
547	60	411	<b>PROFESSIONAL SERVICES - JANITORIAL</b> <i>Payment for janitorial services.</i>	5,600	5,600
547	60	412	<b>PROFESSIONAL SERVICES - LANDSCAPE</b> <i>Payment for upkeep of grounds and jail crew.</i>	2,000	2,000
547	60	413	<b>PROFESSIONAL SERVICES - SECURITY</b> <i>Payment for security and ADT alarm.</i>	6,200	6,200
547	60	420	<b>TELEPHONE/POSTAGE/FAX</b> <i>FAX, phone system, line and long distance charges, and postage.</i>	2,100	2,100
547	60	460	<b>INSURANCE</b> <i>Liability and property insurance.</i>	5,500	5,500
547	60	470	<b>UTILITY SERVICES</b> <i>Water/Sewer/Garbage/Electricity.</i>	21,000	22,000
547	60	480	<b>REPAIR AND MAINTENANCE</b> <i>Miscellaneous repairs.</i>	5,000	4,000
<b>KELSO STATION TOTAL EXPENDITURES</b>				<b>\$ 47,800</b>	<b>\$ 47,800</b>



## FUND: 106 DEPT: 20

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**STADIUM FUND**  
2013/2014 FINAL BUDGET

**FUND: 106 DEPT: 20**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
508	00	000	<b>ENDING FUND BALANCE</b>	\$ -	\$ 1,750
519	90	440	<b>CITY ADVERTISING</b> <i>Kelso promotion of miscellaneous programs.</i>	1,000	1,000
573	10	100	<b>VISITOR'S CENTER ADMINISTRATION</b> <i>Funds operation of the City's Visitor's Center.</i>	34,000	52,000
573	10	310	<b>VISITOR'S CENTER SUPPLIES</b> <i>Pays for clerical and tourist used supplies.</i>	500	500
573	10	420	<b>VISITOR'S CENTER TELEPHONE/POSTAGE</b> <i>Base rate &amp; long distance, and postage costs for mailings to inquiries.</i>	500	500
573	10	460	<b>VISITOR'S CENTER INSURANCE</b> <i>Visitor's Center share of liability and property insurance.</i>	4,300	4,300
573	10	470	<b>VISITOR'S CENTER UTILITIES</b> <i>Water/Sewer/Garbage/Electricity.</i>	3,000	3,500
573	10	480	<b>VISITOR'S CENTER REPAIRS AND MAINTENANCE</b> <i>Carpet cleaning, heat pump maintenance, exterior deck, and landscaping, etc.</i>	1,500	1,500
573	10	490	<b>VISITOR'S CENTER MISCELLANEOUS</b> <i>Various miscellaneous items.</i>	500	500
573	20	497	<b>REGIONAL PERFORMING ARTS</b> <i>Contribution by City to the Regional Performing Arts Center.</i>	15,000	20,000
573	90	492	<b>MISCELLANEOUS EVENTS</b> <i>Miscellaneous community events.</i>	4,075	7,375
573	90	493	<b>BIG IDEA</b> <i>Interlocal agreement between county and cities to promote tourism.</i>	7,625	7,625
575	30	490	<b>COWLITZ MUSEUM</b> <i>Contribution to Cowlitz County Museum as allowed by State law.</i>	15,000	15,000
581	20	000	<b>INTERFUND LOAN REPAYMENT - PRINCIPAL</b> <i>To General Fund.</i>	55,000	-
592	20	000	<b>INTERFUND LOAN REPAYMENT - INTEREST</b> <i>To General Fund.</i>	250	-
597	00	010	<b>HIGHLANDER FESTIVAL TRANSFER</b> <i>Pays for tourist promotion expenses of the Highlander Festival.</i>	10,000	20,000
<b>STADIUM TOTAL EXPENDITURES</b>				<b>\$ 152,250</b>	<b>\$ 135,550</b>

## 2013/2014 FINAL BUDGET

[illegible]

HIGHLANDER FESTIVAL TOTAL REVENUE	\$ 66,000	\$ 66,000
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# HIGHLANDER FESTIVAL FUND

2013/2014 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
573	90	310	<b>SUPPLIES</b> <i>Miscellaneous office supplies.</i>	\$ 600	\$ 600
573	90	340	<b>HIGHLANDER T-SHIRTS/PRIZES</b> <i>Pays for Highlander T-shirts and prizes.</i>	1,000	1,000
573	90	341	<b>HIGHLANDER BUTTONS</b> <i>Pays for Highlander buttons.</i>	1,400	1,400
573	90	440	<b>ADVERTISING/TOURISM PROMOTION</b> <i>Pays approved expenses designed to bring tourists to Kelso .</i>	9,900	9,900
573	90	490	<b>MISCELLANEOUS</b>	2,000	2,000
573	90	491	<b>PARADE/PERFORMERS</b> <i>Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.</i>	1,000	1,000
573	90	493	<b>ENTERTAINMENT</b> <i>Headline entertainment.</i>	17,000	17,000
573	90	494	<b>GOLF TOURNAMENT</b>	25,000	25,000
573	90	495	<b>DANCE COMPETITION</b>	2,600	2,600
573	90	496	<b>HIGHLAND GAMES</b>	3,400	3,400
573	90	498	<b>PIPING COMPETITION</b>	200	200
573	90	499	<b>FUN RUN/WALK</b>	300	300
574	20	490	<b>PROGRAMS</b>	1,600	1,600
<b>HIGHLANDER FESTIVAL TOTAL EXPENDITURES</b>				<b>\$ 66,000</b>	<b>\$ 66,000</b>

## 2013/2014 FINAL BUDGET

BASUB ELE OBJ

PARK & RECREATION TOTAL REVENUE	\$ 214,576	\$ 214,646
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# PARK & RECREATION FUND

2013/2014 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
575	50	310	CATLIN HALL SUPPLIES	\$ 2,500	\$ 2,500
575	50	471	ELECTRICITY - CATLIN HALL	1,200	1,270
575	50	472	WATER/SEWER/GARBAGE - CATLIN HALL	2,000	2,000
576	10	310	OFFICE SUPPLIES	300	300
576	10	420	TELEPHONE/POSTAGE	2,200	2,200
576	10	430	TRAVEL/TRAINING	500	500
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead.</i>	54,811	54,811
576	80	101	OVERTIME	2,000	2,000
576	80	110	PART-TIME SALARIES <i>Four month temp.</i>	9,000	9,000
576	80	200	BENEFITS <i>One full-time parks lead and one four month temp..</i>	25,434	25,434
576	80	310	AGRICULTURAL SUPPLIES	2,000	2,000
576	80	311	BUILDING MAINTENANCE SUPPLIES	2,100	2,100
576	80	312	PLUMBING/ELECTRICAL SUPPLIES	1,500	1,500
576	80	313	MISCELLANEOUS MAINTENANCE SUPPLIES	2,100	2,100
576	80	314	OTHER OPERATING SUPPLIES <i>Landscaping supplies including soil and bark dust.</i>	6,500	6,500
576	80	315	JANITORIAL SUPPLIES	13,000	13,000
576	80	320	FUEL	5,900	6,000
576	80	350	SMALL TOOLS	2,600	2,500
576	80	411	PROFESSIONAL SERVICES <i>Tree service.</i>	4,000	4,000
576	80	460	INSURANCE	17,000	17,000
576	80	470	ELECTRICITY	14,500	14,500

## 2013/2014 FINAL BUDGET

[illegible]

PARK & RECREATION TOTAL EXPENDITURES	\$ 214,576	\$ 214,646
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## FUND: 111 DEPT: 11

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## 2013/2014 FINAL BUDGET

[illegible]

TAM O'SHANTER PARK TOTAL EXPENDITURES	\$	-	\$	-
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**HUD GRANT FUND**  
2013/2014 FINAL BUDGET

FUND: 114 DEPT: VARIOUS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			<i>DEPT 17 HUD #1</i>		
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 59,750	\$ 59,750
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of idle cash.</i>	250	250
			<b>DEPT 17 HUD #1 - TOTAL</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
			<i>DEPT 48 HUD #2, #3 &amp; #6</i>		
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 110,000	\$ 110,000
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of idle cash.</i>	1,000	1,000
			<b>DEPT 48 HUD #2, #3 &amp; #6 - TOTAL</b>	<b>\$ 111,000</b>	<b>\$ 111,000</b>
			<i>DEPT 55 HUD NEIGHBORHOOD STABILIZATION PROGRAM (NSP)</i>		
333	14	20	<b>NSP GRANT</b> <i>Neighborhood Stabilization Program.</i>	\$ 58,000	\$ 60,000
			<b>DEPT 55 HUD NSP</b>	<b>\$ 58,000</b>	<b>\$ 60,000</b>
<b>HUD GRANT TOTAL REVENUE</b>				<b>\$ 229,000</b>	<b>\$ 231,000</b>

**HUD GRANT FUND**  
2013/2014 FINAL BUDGET

FUND: 114 DEPT: VARIOUS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			<i>DEPT 17 HUD #1</i>		
597	00	000	TRANSFER TO VARIOUS FUNDS	\$ 60,000	\$ 60,000
			<u>DEPT 17 HUD #1 - TOTAL</u>	\$ 60,000	\$ 60,000
			<i>DEPT 48 HUD #2, #3 &amp; #6</i>		
559	20	413	LOAN PROCESSING <i>Title reports, credit reports and associated inspections.</i>	\$ 10,000	\$ 10,000
559	20	490	HOUSING REHAB <i>Housing rehab expenditures.</i>	100,000	100,000
559	20	491	MISCELLANEOUS EXPENDITURES <i>Bank, service and miscellaneous fees.</i>	1,000	1,000
			<u>DEPT 48 HUD #2, #3 &amp; #6 - TOTAL</u>	\$ 111,000	\$ 111,000
			<i>DEPT 55 HUD NEIGHBORHOOD STABILIZATION PROGRAM (NSP)</i>		
559	20	410	ADMINISTRATIVE FEES	\$ 2,000	\$ 2,000
559	20	490	HOUSING REHAB	20,000	20,000
559	20	491	HOUSING ACQUISITION	35,000	37,000
559	20	492	BLIGHT REMOVAL	1,000	1,000
			<u>DEPT 48 HUD #2, #3 &amp; #6 - TOTAL</u>	\$ 58,000	\$ 60,000
<b>HUD GRANT TOTAL EXPENDITURES</b>				<b>\$ 229,000</b>	<b>\$ 231,000</b>

## 2013/2014 FINAL BUDGET

BASUB ELE OBJ

### ACCOUNT DESCRIPTION

2013

2014

397

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	TRANSFER FROM HUD FUND	
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\$	10,000
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	2014
\$	10,000

**FACADE IMPROVEMENT TOTAL REVENUE**

\$ 10,000

\$ 10,000

## 2013/2014 FINAL BUDGET

[illegible]

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## 2013/2014 FINAL BUDGET

[illegible]

CRIMINAL JUSTICE TOTAL REVENUE	\$ 315,793	\$ 323,737
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**CRIMINAL JUSTICE FUND**

2013/2014 FINAL BUDGET

FUND: 120 DEPT: 40

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
521	30	110	<b>DRUG TASK FORCE - SALARIES</b> <i>Salaries for 2 officers.</i>	149,331	152,298
521	30	130	<b>DRUG TASK FORCE - OVERTIME</b> <i>Overtime for 2 officers.</i>	22,000	22,000
521	30	200	<b>DRUG TASK FORCE - BENEFITS</b> <i>Benefits for 2 officers.</i>	73,323	78,189
521	30	210	<b>DRUG TASK FORCE - UNIFORMS</b> <i>Uniform allowances</i>	1,550	1,550
521	30	230	<b>DRUG TASK FORCE - EDUCATIONAL INCENTIVE</b> <i>Incentive pay for advanced education accomplishment.</i>	2,189	2,300
521	30	310	<b>COURT APPOINTED SPECIAL ADVOCATE</b> <i>Cowlitz County CASA.</i>	3,700	3,700
521	90	490	<b>DOMESTIC VIOLENCE (DCD #3)</b> <i>Payment to Emergency Support Shelter.</i>	3,700	3,700
521	90	510	<b>TASK FORCE COUNTY MATCH</b> <i>City task force grant match.</i>	60,000	60,000
<b>CRIMINAL JUSTICE TOTAL EXPENDITURES</b>				\$ 315,793	\$ 323,737

## 2013/2014 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
344	90	00	VEHICLE LICENSING FEE \$20 per vehicle.	\$ 87,000	\$ 175,000
<b>KELSO TBD TOTAL REVENUE</b>				<b>\$ 87,000</b>	<b>\$ 175,000</b>



## 2013/2014 FINAL BUDGET

[illegible]

KELSO TBD TOTAL EXPENDITURES	\$ 87,000	\$ 175,000
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## 2013/2014 FINAL BUDGET

[illegible]

2011 LIMITED TAX G.O. BOND TOTAL REVENUE	\$ 332,540	\$ 337,080
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## 2013/2014 FINAL BUDGET

[illegible]

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## FUND: 301 DEPT: 60

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## 2013/2014 FINAL BUDGET

[illegible]

CAPITAL PROJECTS TOTAL EXPENDITURES	\$ 40,000	\$ 40,000
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FUND: 402 DEPT: 24

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# SOLID WASTE FUND

2013/2014 FINAL BUDGET

FUND: 402 DEPT: 24

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
537	10	511	STATE EXAMINER'S CHARGES	\$ 2,200	\$ 2,200
537	60	510	COUNTY LANDFILL COSTS	330,000	335,000
537	70	100	SALARIES <i>Pays salary for solid waste coordinator</i>	12,000	12,000
537	70	200	BENEFITS <i>Pays benefits for solid waste coordinator</i>	1,800	1,800
537	70	310	SUPPLIES	1,000	1,000
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE) <i>Collection cost of solid waste by Waste Control. Includes fuel surcharge.</i>	615,000	630,000
537	70	411	PROFESSIONAL SERVICES (RECYCLING) <i>Waste Control - Drop Box Sites.</i>	23,000	23,500
537	70	412	PREVENTION GRANTS - RECYCLING <i>Funds 3 recycling sites. 25% local match required.</i>	20,000	20,000
537	70	420	POSTAGE	3,500	3,500
537	70	460	INSURANCE <i>Solid Waste Fund share of City liability insurance.</i>	4,500	4,500
537	70	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	1,000	1,000
537	70	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	4,500	5,000
537	90	490	MISCELLANEOUS EXPENSE <i>Community cleanup.</i>	5,000	5,000
537	90	530	STATE UTILITY EXCISE TAX <i>Refuse Collection Tax (3.6%) and Service Tax (1.8%).</i>	64,000	65,000
537	90	540	CITY B & O TAX <i>Payments to General Fund for B &amp; O Taxes at 8%.</i>	117,400	120,850
537	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for finance, city manager and public works director.</i>	65,846	66,287
537	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer fund for dept. asst. &amp; public works superintendent.</i>	9,314	9,314
<b>SOLID WASTE TOTAL EXPENDITURES</b>				<b>\$ 1,280,060</b>	<b>\$ 1,305,951</b>

# **WATER / SEWER FUND**

2013/2014 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 408,481	\$ 19,440
343	40	23	<b>RESIDENTIAL WATER SALES</b> <i>7.5% increase for 2013 and 2014.</i>	1,331,080	1,400,000
343	40	24	<b>COMMERCIAL WATER SALES</b> <i>7.5% increase for 2013 and 2014.</i>	486,817	494,509
343	40	25	<b>DAVIS TERRACE/PUD WATER SALES</b> <i>7.5% increase for 2013 and 2014.</i>	40,400	42,000
343	40	26	<b>INDUSTRIAL WATER SALES</b> <i>7.5% increase for 2013 and 2014.</i>	867,458	850,000
343	40	27	<b>CLEANING USAGE FEES</b>	1,750	1,500
343	40	29	<b>WATER CONNECTION FEES</b>	2,925	3,000
343	40	30	<b>UTILITY FINANCE CHARGE</b>	2,667	1,500
343	40	42	<b>FIRE SPRINKLER FEES</b>	30,000	33,000
343	40	91	<b>TURN ON/OFF FEES</b>	62,942	60,000
343	50	21	<b>RESIDENTIAL SEWER</b> <i>3% increase for 2013 and 1% increase for 2014.</i>	2,519,394	2,600,000
343	50	22	<b>COMMERCIAL SEWER</b> <i>3% increase for 2013 and 1% increase for 2014.</i>	673,394	730,000
343	50	23	<b>INDUSTRIAL SEWER</b> <i>3% increase for 2013 and 1% increase for 2014.</i>	1,310,858	1,200,000
343	50	29	<b>SEWER CONNECTION FEES</b>	1,100	1,200
349	10	00	<b>INTERFUND SERVICES</b> <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	44,993	44,993
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of idle cash.</i>	4,000	4,000
397	00	01	<b>TRANSFER FROM GENERAL FUND</b> <i>For maintenance of fire hydrants.</i>	55,000	55,000
<b>WATER/SEWER TOTAL REVENUE</b>				<b>\$ 7,843,259</b>	<b>\$ 7,540,142</b>



# **WATER / SEWER FUND**

2013/2014 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
508	00	000	<b>ENDING FUND BALANCE</b>	\$ -	\$ -
			<b>WATER DISTRIBUTION</b>		
534	10	510	<b>STATE EXAMINER'S CHARGES</b>	\$ 4,000	\$ 4,200
534	50	100	<b>SALARIES</b> <i>Pays salaries for 5.83 full-time equivalent positions.</i>	343,108	345,622
534	50	110	<b>OVERTIME</b>	10,000	11,000
534	50	120	<b>PART TIME HELP</b>	6,760	7,000
534	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	173,000	173,451
534	50	310	<b>SUPPLIES</b> <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	130,000	130,000
534	50	320	<b>FUEL</b> <i>For small hand tools/generators.</i>	500	600
534	50	321	<b>FUEL - VEHICLES</b>	19,000	20,000
534	50	350	<b>TOOLS</b> <i>Drills, hydraulic tools, &amp; hand tools.</i>	3,000	1,500
534	50	410	<b>PROFESSIONAL SERVICES</b> <i>1/3 Contract meter reading, Backflow management - \$18.5K</i>	30,000	31,000
534	50	420	<b>TELEMETERING/PHONE/POSTAGE</b>	10,000	10,500
534	50	430	<b>TRAVEL</b> <i>Continued education and miscellaneous seminars.</i>	3,000	3,000
534	50	440	<b>ADVERTISING</b> <i>Posting jobs / bid advertisements.</i>	500	500
534	50	460	<b>INSURANCE</b>	32,000	32,000
534	50	470	<b>UTILITY SERVICE</b> <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	34,000	36,000
534	50	480	<b>WATER DISTRIBUTION REPAIR AND MAINTENANCE</b> <i>Pump motors, leak detection and miscellaneous repairs.</i>	70,000	50,000
534	50	481	<b>SHOP AND RADIO REPAIR</b>	1,000	1,000
534	50	482	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	1,000	1,200
534	50	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	6,000	6,500

# WATER / SEWER FUND

2013/2014 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
534	50	486	<b>VEHICLE MAINTENANCE</b> <i>Contract with Jacobsen Chevron.</i>	20,000	20,000
534	50	490	<b>MISCELLANEOUS EXPENSES</b> <i>Laundry, rain gear, dues, subscriptions and training.</i>	6,700	7,100
534	50	491	<b>EQUIPMENT RENTAL</b> <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	3,000	3,000
534	50	530	<b>STATE UTILITY EXCISE TAX</b> <i>5.029% of water sales &amp; 1.8% of connection charges (1/2 distribution).</i>	75,000	75,000
534	50	541	<b>CITY B &amp; O TAX</b> <i>10% of water sales (1/2 distribution).</i>	139,522	142,400
534	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for finance, city manager and public works director.</i>	96,110	96,628
534	50	911	<b>PROFESSIONAL SERVICES-ENGINEERING</b> <i>Payments to the General Fund for engineering services.</i>	2,000	2,000
534	50	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For future replacement of vehicles &amp; equipment.</i>	60,000	60,000
534	50	953	<b>OFFICE RENTAL</b> <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	<b>2008 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2014 payment \$405,000. 2018 payoff.</i>	90,000	95,000
582	34	722	<b>2010 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2014 payment \$4,075,000. 2028 payoff.</i>	100,000	100,000
592	34	830	<b>1998 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. 2018 payoff.</i>	22,403	18,863
592	34	832	<b>2010 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. Pay off 2028</i>	156,256	154,256
592	34	890	<b>MISCELLANEOUS DEBT EXPENSE</b>	2,000	2,000
594	34	641	<b>CAPITAL EXPENSE - EQUIPMENT</b> <i>Locator and jack-hammer.</i>	5,200	2,000
597	00	010	<b>TRANSFER TO 404 - WATER CAPITAL RESERVE</b> <i>Transfer for waterline replacement.</i>	600,000	375,000
			<b>WATER DISTRIBUTION - SUB TOTAL</b>	<b>\$ 2,261,059</b>	<b>\$ 2,024,320</b>

# WATER / SEWER FUND

2013/2014 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			<b>SEWER COLLECTION</b>		
535	10	100	<b>SALARIES</b> <i>Pays salaries for 5.84 full-time equivalent positions.</i>	\$ 343,108	\$ 345,622
535	10	110	<b>OVERTIME</b>	7,000	8,000
535	10	120	<b>PART TIME HELP</b>	6,760	7,000
535	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	173,000	173,451
535	10	310	<b>SUPPLIES</b>	45,000	40,000
535	10	320	<b>FUEL - EMERGENCY GENERATOR</b>	3,500	3,650
535	10	350	<b>TOOLS</b> <i>Misc. tools for pump stations and service trucks.</i>	4,000	2,000
535	10	410	<b>PROFESSIONAL SERVICES</b> <i>1/3 Meter reading contract.</i>	9,000	9,000
535	10	420	<b>TELEMETERING/PHONE/POSTAGE</b>	13,000	13,500
535	10	430	<b>TRAVEL</b> <i>Continued education.</i>	1,500	2,000
535	10	460	<b>INSURANCE</b>	32,000	32,000
535	10	470	<b>UTILITY SERVICE</b> <i>Electricity provided by Cowlitz PUD. City of Kelso Utilities.</i>	32,000	35,000
535	10	480	<b>SEWER COLLECTION REPAIR AND MAINTENANCE</b> <i>Mainline repairs, root control, pump station cleaning, etc.</i>	49,000	35,000
535	10	481	<b>SHOP AND RADIO REPAIR</b>	1,500	1,500
535	10	482	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	1,500	1,500
535	10	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	9,000	9,000
535	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Security, training, clothing and laundry.</i>	8,000	8,500
535	10	491	<b>EQUIPMENT RENTAL</b> <i>Rental of excavators and concrete saws.</i>	3,000	3,000
535	10	510	<b>REGIONAL SEWAGE TREATMENT</b> <i>Payment to Cowlitz Sewer Operating Board based on actual average flow.</i>	2,600,000	2,600,000
535	10	511	<b>BEACON HILL</b> <i>West Kelso Interceptor.</i>	2,345	2,345

## 2013/2014 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
535	10	512	STATE EXAMINER'S CHARGES	4,500	4,500
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to regional sewer plant.</i>	82,000	83,000
535	10	541	CITY B & O TAX <i>8% of gross sewer revenues.</i>	360,292	375,990
535	10	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for finance, city manager and public works director.</i>	128,146	128,836
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>Payments to the General Fund for engineering services.</i>	2,000	2,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	44,772	44,772
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
535	50	321	FUEL - VEHICLES	21,000	22,000
535	50	481	VEHICLE MAINTENANCE	21,000	22,000
594	35	640	CAPITAL EXPENSE - STRUCTURES <i>Shop stairs, offices, lunchroom and hallway upgrades.</i>	25,000	3,000
594	35	641	CAPITAL EXPENSE - EQUIPMENT <i>Lateral root cutter &amp; grease cleaning head.</i>	5,000	3,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects.</i>	350,000	375,000
			SEWER COLLECTION - SUB TOTAL	\$ 4,393,923	\$ 4,402,166

# WATER / SEWER FUND

2013/2014 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
			<b>WATER TREATMENT</b>		
538	10	510	<b>STATE EXAMINER'S CHARGES</b>	\$ 4,000	\$ 4,000
538	40	100	<b>SALARIES</b> <i>Pays salaries for 2.33 full-time equivalent positions.</i>	150,715	150,715
538	40	110	<b>OVERTIME</b>	6,500	4,000
538	40	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	78,115	78,039
538	40	310	<b>SUPPLIES</b> <i>Water Treatment Plant chemicals.</i>	64,000	65,000
538	40	311	<b>SUPPLIES - WATER PURCHASE</b> <i>Purchase water from City of Longview/PUD.</i>	2,000	2,000
538	40	321	<b>FUEL - VEHICLES</b>	1,500	1,750
538	40	350	<b>TOOLS</b> <i>Miscellaneous hand tools.</i>	700	500
538	40	410	<b>PROFESSIONAL SERVICES - TESTING</b> <i>Meter reading, DOH testing and testing of new well.</i>	22,000	22,000
538	40	420	<b>TELEMETERING/PHONE/POSTAGE</b> <i>Telemetry for SE reservoir and PUD systems.</i>	11,000	11,500
538	40	430	<b>TRAVEL</b> <i>Miscellaneous training and seminars.</i>	1,000	1,000
538	40	440	<b>ADVERTISING</b> <i>Posting jobs, supplies, and bid advertisements.</i>	100	100
538	40	460	<b>INSURANCE</b>	40,000	40,000
538	40	470	<b>UTILITY SERVICE</b> <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	95,000	99,000
538	40	480	<b>WATER TREATMENT PLANT REPAIR AND MAINTENANCE</b> <i>Ranney pump, supply line, and lateral repair.</i>	85,000	65,000
538	40	481	<b>SHOP AND RADIO REPAIR</b>	300	300
538	40	482	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	1,200	1,300
538	40	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	4,000	4,200
538	40	486	<b>VEHICLE MAINTENANCE</b>	1,000	1,250
538	40	490	<b>MISCELLANEOUS EXPENSES</b> <i>Includes Dept. of Health permit, laundry, rain gear, dues and subscriptions.</i>	13,500	14,000

## 2013/2014 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
538	40	491	EQUIPMENT RENTAL	2,500	2,500
538	40	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales &amp; 1.8% of connection fees (1/2 Wat. Treatment).</i>	75,000	75,000
538	40	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	139,522	142,400
538	40	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for finance, city manager and public works director.</i>	96,109	96,628
538	40	911	PROFESSIONAL SERVICES - ENGINEERING <i>Payments to the General Fund for engineering services.</i>	2,600	3,000
538	40	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	3,338	3,338
538	40	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOANS <i>State Revolving Fund loans to finance the Water Treatment Plant construction. Balance after 2014 payment on the 1999 SRF loan \$647,484. Payoff 2020. Balance after 2014 payment on the 2002 SRF loan \$636,738. Payoff 2022.</i>	187,506	187,506
592	38	831	ANNUAL INTEREST PAYMENT - SRF LOANS <i>For 1999 &amp; 2002 State Revolving Fund loans. 2020 and 2022 pay offs.</i>	33,522	29,630
594	40	640	CAPITAL EXPENSE - EQUIPMENT <i>Software and lawnmower.</i>	60,550	2,000
<b>WATER TREATMENT - SUB TOTAL</b>				\$ 1,188,277	\$ 1,113,656

<b>WATER/SEWER TOTAL EXPENDITURES</b>	<b>\$ 7,843,259</b>	<b>\$ 7,540,142</b>
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## 2013/2014 FINAL BUDGET

[illegible]

<b>WATER CAPITAL RESERVE TOTAL REVENUE</b>	<b>\$ 1,575,000</b>	<b>\$ 423,000</b>
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# **WATER CAPITAL RESERVE FUND**

2013/2014 FINAL BUDGET

**FUND: 404 DEPT: 17**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
534	06	002	CLEAN RANNEY WELL	\$ 25,000	\$ -
594	11	001	AMI <i>Automated water meters.</i>	1,300,000	-
594	13	001	CLYDESDALE COURT	50,000	-
594	13	002	N.E. 20TH AVENUE WATERLINE REPLACEMENT	20,000	118,000
594	13	003	RANNEY WELL EMERGENCY GENERATOR	80,000	-
594	13	004	PUMP STATION METER INSTALLATION	50,000	-
594	13	005	BACKWASH RECOVERY EVALUATION	50,000	-
594	14	001	ELIZABETH STREET WATERLINE REPLACEMENT	-	20,000
594	14	002	WATER TREATMENT PLANT GENERATORS	-	185,000
594	14	003	NORTH KELSO WATER TRANSMISSION	-	100,000
<b>WATER CAPITAL RESERVE TOTAL EXPENDITURES</b>				<b>\$ 1,575,000</b>	<b>\$ 423,000</b>



<p align="center"><b>DRAINAGE FUND</b> 2013/2014 FINAL BUDGET</p>	
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FUND: 407 DEPT: 52

[illegible]

**DRAINAGE FUND**  
2013/2014 FINAL BUDGET

**FUND: 407 DEPT: 52**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
508	00	000	<b>ENDING FUND BALANCE</b>	\$ -	\$ 49,660
531	10	510	<b>STATE EXAMINER'S CHARGES</b>	700	700
531	50	100	<b>SALARIES</b> <i>1 FTE Engineer and 2 FTE Drainage Techs.</i>	193,717	193,874
531	50	110	<b>OVERTIME</b>	1,200	1,500
531	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	86,002	86,071
531	50	310	<b>SUPPLIES</b> <i>Include catch basins, manholes, pipe, material &amp; misc supplies.</i>	13,000	15,000
531	50	320	<b>FUEL - VEHICLES</b>	7,500	8,000
531	50	350	<b>SMALL TOOLS/EQUIPMENT</b>	550	600
531	50	410	<b>PROFESSIONAL SERVICES</b> <i>Drug &amp; alcohol testing, DOE Storm Water Permit.</i>	500	700
531	50	420	<b>TELEPHONE/POSTAGE</b>	3,000	3,100
531	50	430	<b>TRAVEL</b>	500	500
531	50	460	<b>INSURANCE</b>	15,300	15,300
531	50	470	<b>ELECTRICITY</b>	4,400	4,550
531	50	471	<b>WATER/SEWER/GARBAGE</b>	1,100	1,200
531	50	480	<b>STORM SEWER REPAIR AND MAINTENANCE</b> <i>Storm sewer cleaning and equipment rentals.</i>	53,000	28,000
531	50	481	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	500	500
531	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for AS400.</i>	5,000	5,000
531	50	483	<b>STREET SWEEPING</b>	3,000	3,300
531	50	487	<b>VEHICLE MAINTENANCE</b>	7,500	7,700
531	50	490	<b>MISCELLANEOUS EXPENSE</b> <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	4,000	4,200
531	50	530	<b>STATE UTILITY TAX</b> <i>1.8% tax on gross revenues.</i>	9,400	9,400

**DRAINAGE FUND**  
2013/2014 FINAL BUDGET

**FUND: 407 DEPT: 52**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
531	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for finance, city manager and public works director.</i>	53,859	54,381
531	50	911	<b>PROFESSIONAL SERVICES-ENGINEERING</b> <i>Payments to the general fund for engineering services.</i>	2,000	2,000
531	50	912	<b>INTERDEPARTMENTAL SERVICES</b> <i>Reimburse the Water/Sewer fund for dept. asst. &amp; public works superintendant.</i>	24,364	24,364
531	50	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For the future replacement of vehicles.</i>	1,200	1,200
594	34	620	<b>NPDES COMPLIANCE</b> <i>DOE permit fee.</i>	3,400	3,400
594	10	001	<b>CHESTNUT STREET DRAINAGE</b>	309,290	-
594	10	012	<b>BURCHAM CANYON UPGRADE</b>	64,000	-
594	13	001	<b>OPERATIONS STORM DRAINAGE UPGRADE</b>	40,000	-
594	14	001	<b>MINOR ROAD PIPE PROJECT</b>	-	500,000
594	14	002	<b>GRADE STREET BRIDGE RESTORATION</b>	-	18,000
594	14	003	<b>SOUTH 9TH AVENUE DRAINAGE</b>	-	15,000
<b>DRAINAGE TOTAL EXPENDITURES</b>				<b>\$ 907,982</b>	<b>\$ 1,057,200</b>

## 2013/2014 FINAL BUDGET

[illegible]

SEWER CAPITAL RESERVE TOTAL REVENUE	\$ 356,500	\$ 1,620,300
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## 2013/2014 FINAL BUDGET

[illegible]

SEWER CAPITAL RESERVE TOTAL EXPENDITURES	\$ 356,500	\$ 1,620,300
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## FUND: 409 DEPT: 47

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## 2013/2014 FINAL BUDGET

FUND: 409 DEPT: 47

WATER GUARANTEE DEPOSIT TOTAL EXPENDITURES	\$ 90,000	\$ 90,000
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## 2013/2014 FINAL BUDGET

FUND: 413 DEPT: 44

W/S REF/IMP REV BOND TOTAL REVENUE	\$	100	\$	100
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## 2013/2014 FINAL BUDGET

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## 2013/2014 FINAL BUDGET

[illegible]

W/S REV BOND RESERVE TOTAL REVENUE	\$	200	\$	250
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## 2013/2014 FINAL BUDGET

[illegible]

W/S REV BOND RESERVE TOTAL EXPENDITURES	\$	200	\$	250
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## 2013/2014 FINAL BUDGET

[illegible]

EQUIPMENT RESERVE TOTAL REVENUE	\$ 328,356	\$ 198,310
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# EQUIPMENT RESERVE FUND

2013/2014 FINAL BUDGET

**FUND: 502 DEPT: 33**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
508	00	000	<b>ENDING FUND BALANCE</b>	\$ -	\$ 153,310
594	48	640	<b>ENGINEERING FLEET</b>	17,589	-
594	48	641	<b>STREET FLEET</b>	73,998	-
			<i>Replace pickup \$29,128 &amp; two and a half yard dump truck \$44,870.</i>		
594	48	642	<b>POLICE FLEET</b>	45,000	45,000
			<i>One fully equipped patrol car 2013 &amp; 2014.</i>		
594	48	644	<b>PARK FLEET</b>	26,000	-
			<i>Replace full size pickup F250.</i>		
594	48	645	<b>WATER/SEWER FLEET</b>	165,769	-
			<i>New f-450 \$43,839, f-450 crew cab \$52,841, Chevy Colorado \$17,589, and F-450 extended \$51,500.</i>		
<b>EQUIPMENT RESERVE TOTAL EXPENDITURES</b>				<b>\$ 328,356</b>	<b>\$ 198,310</b>

## 2013/2014 FINAL BUDGET

[illegible]

## 2013/2014 FINAL BUDGET

[illegible]

FIREMEN'S PENSION TOTAL EXPENDITURES	\$ 215,250	\$ 230,250
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**AIRPORT FUND**  
2013/2014 FINAL BUDGET

**FUND: 602 DEPT: 59**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 40,916	\$ 28,322
317	20	00	<b>LEASEHOLD EXCISE</b> <i>Leasehold excise from State.</i>	4,000	4,000
317	90	00	<b>FUEL TAX</b>	-	1,000
330	00	00	<b>INTERGOVT - COWLITZ COUNTY</b> <i>Annual operating contribution.</i>	60,000	60,000
330	00	02	<b>INTERGOVT - CITY OF LONGVIEW</b> <i>Annual operating contribution.</i>	60,000	60,000
330	00	03	<b>INTERGOVT - PORT OF LONGVIEW</b> <i>Annual operating contribution.</i>	60,000	60,000
331	20	00	<b>FAA AIRPORT IMPROVEMENT GRANT</b>	147,250	1,000,031
334	03	60	<b>WSDOT - AIRPORT IMPROVEMENT GRANT</b>	304,000	25,000
336	00	00	<b>RURAL COUNTY DEVELOPMENT GRANT</b> <i>Cowlitz County - \$300K new and \$260K prior.</i>	560,000	-
361	11	00	<b>INTEREST INCOME</b>	100	100
362	50	00	<b>HANGAR LEASES</b>	100,576	100,576
362	50	01	<b>LAND LEASES</b>	14,212	23,000
362	60	00	<b>RENTALS - APARTMENT</b>	7,500	7,500
397	00	01	<b>OPERATING TRANSFER - CITY OF KELSO</b> <i>Annual operating contribution.</i>	60,000	60,000
<b>AIRPORT TOTAL REVENUE</b>				<b>\$ 1,418,554</b>	<b>\$ 1,429,529</b>



**AIRPORT FUND**  
2013/2014 FINAL BUDGET

**FUND: 602 DEPT: 59**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
546	10	100	<b>SALARIES - ADMINISTRATIVE</b>	\$ 60,000	\$ 63,000
546	10	200	<b>BENEFITS - ADMINISTRATIVE</b>	32,000	34,000
546	10	310	<b>OFFICE SUPPLIES</b> <i>Misc. office supplies (includes janitorial supplies).</i>	250	250
546	10	410	<b>PROFESSIONAL SERVICES</b> <i>Includes airport management (\$24,000). 1/2 time.</i>	24,600	24,600
546	10	411	<b>PROFESSIONAL SERVICES</b> <i>For accounting services provided by the City of Kelso.</i>	30,000	30,000
546	10	412	<b>PROFESSIONAL SERVICES - LEGAL</b>	10,000	10,000
546	10	420	<b>TELEPHONE/POSTAGE</b>	550	550
546	10	430	<b>TRAVEL/SEMINARS</b>	1,500	1,700
546	10	490	<b>MEMBERSHIP DUES &amp; FEES</b> <i>Washington Airport Management Association.</i>	800	800
546	10	510	<b>STATE EXAMINER'S CHARGES</b> <i>Annual State audit.</i>	400	400
646	10	530	<b>LEASEHOLD TAXES</b> <i>Paid to the State in lieu of property tax.</i>	150	150
546	40	530	<b>DIKING ASSESSMENT</b>	20,000	20,000
546	50	100	<b>MAINTENANCE WAGES</b>	54,000	56,000
546	50	200	<b>MAINTENANCE BENEFITS</b>	32,000	34,000
546	50	480	<b>REPAIRS TO BUILDINGS</b> <i>Repairs/Maint.</i>	5,000	5,000
546	50	481	<b>REPAIRS TO LANDING FIELD</b> <i>Repairs/Maint.</i>	14,584	5,679
546	50	485	<b>REPAIRS TO HANGARS</b> <i>Repairs/Maint.</i>	5,000	5,000
546	50	487	<b>REPAIRS ELECTRICAL</b> <i>Repairs/Maint.</i>	1,000	1,000
546	50	488	<b>REPAIRS &amp; MAINTENANCE - EQUIPMENT</b> <i>Repairs/Maint.</i>	3,500	3,500
546	50	489	<b>VEHICLE MAINTENANCE</b> <i>Repairs/Maint of airport vehicles.</i>	500	500
546	70	440	<b>ADVERTISING/PROMOTION</b> <i>Airport advertising/legal ads.</i>	500	500

**AIRPORT FUND**  
2013/2014 FINAL BUDGET

**FUND: 602 DEPT: 59**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2013	2014
546	80	310	<b>OPERATING SUPPLIES</b> <i>Electrical/construction/plumbing supplies, paint, lubricants.</i>	3,000	3,000
546	80	311	<b>RUNWAY LIGHTS</b>	1,500	1,500
546	80	320	<b>FUEL</b> <i>Diesel &amp; gasoline.</i>	2,000	2,000
546	80	350	<b>SMALL TOOLS &amp; EQUIPMENT</b>	600	600
546	80	460	<b>PROPERTY INSURANCE</b> <i>Liability, Property, and Storage tanks.</i>	22,500	23,000
546	80	471	<b>ELECTRICITY</b>	8,100	8,200
546	80	472	<b>GARBAGE/ STORM MANAGEMENT/WATER</b>	12,000	12,500
546	80	473	<b>SANITATION</b> <i>Portable toilets.</i>	2,000	2,300
582	46	771	<b>NOTE PAYABLE - LONGVIEW</b> <i>Balance after 2014 payment \$20,000. 2015 payoff</i>	15,000	15,000
592	46	832	<b>INTEREST EXP - LONGVIEW NOTE</b> <i>2015 payoff.</i>	200	200
594	46	630	<b>UNDERGROUND STORAGE TANKS</b>	4,000	4,000
594	46	631	<b>AIRPORT IMPROVEMENTS</b> <i>Design, EA, Land, Stop way.</i>	1,033,820	1,060,600
594	46	640	<b>MACHINERY AND EQUIPMENT</b> <i>New truck for airport.</i>	17,500	-

<b>AIRPORT TOTAL EXPENDITURES</b>	<b>\$ 1,418,554</b>	<b>\$ 1,429,529</b>
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